

REMINDER

Please contact the Department of Assessment before you change the name on your deed or certificate of shares or are changing your place of residence to make sure that you are not jeopardizing your property exemptions.

FOR YOUR INFORMATION...

View your property information on-line at
mynassauproperty.com

Important Dates

January 2– March 2, 2009

* **Assessment Grievance
Filing Period**



January 2, 2009

* **Closing of Exemptions Filing
Period for the 2009-2010
Assessment Roll**

E-Mail:

ncassessor@nassaucountyny.gov

Facts About:

The Cold War Veterans Real Property Tax Exemption



**Nassau County
Department of Assessment
240 Old Country Road, 4th Floor
Mineola, New York 11501-8402
(516) 571-1500**

COLD WAR VETERANS' EXEMPTION

HOW DOES THE GOLD WAR EXEMPTION WORK?

THE EXEMPTION PROVIDES A PROPERTY TAX EXEMPTION, OF EITHER 10 OR 15 PERCENT OF ASSESSED VALUE (AS ADOPTED BY THE MUNICIPALITY) TO VETERANS WHO SERVED DURING THE COLD WAR PERIOD. THE LAW ALSO PROVIDES AN ADDITIONAL EXEMPTION TO DISABLED VETERANS, EQUAL TO ONE-HALF OF THEIR SERVICE-CONNECTED DISABILITY RATINGS. THE BASIC EXEMPTION IS LIMITED TO 10 YEARS, BUT THERE IS NO TIME LIMIT FOR THE DISABLED PORTION OF THIS EXEMPTION. IN BOTH INSTANCES, THE EXEMPTION IS LIMITED TO THE PRIMARY RESIDENCE OF THE VETERAN, AND IS APPLICABLE ONLY TO GENERAL MUNICIPAL TAXES, NOT TO SCHOOL TAXES OR SPECIAL DISTRICT LEVIES.

APPLICATIONS ARE AVAILABLE ON THE STATE WEBSITE AT WWW.ORPS.STATE.NY.US/REF/FORMS/PDF/RP458B.PDF OR ON THE DEPARTMENT OF ASSESSMENT WEBSITE AT WWW.MYNASSAUPROPERTY.COM.

WHERE THE COLD WAR EXEMPTION IS IN EFFECT, DOES THE ASSESSOR AUTOMATICALLY GIVE THE EXEMPTION TO A COLD WAR VETERAN?

NO. WHERE THE EXEMPTION IS OFFERED BY LOCAL OPTION OF THE MUNICIPALITY, THE VETERAN MUST FILE AN APPLICATION RP-458-B WITH THE DEPARTMENT OF ASSESSMENT BY "TAXABLE STATUS DATE." IN NASSAU COUNTY, THIS DATE IS JANUARY 2.

THE VETERAN MUST SHOW A DISCHARGE OR RELEASE FROM THE U.S. ARMED FORCES UNDER HONORABLE CONDITIONS AND THAT THE SERVICE WAS DURING THE COLD WAR PERIOD. IF THE VETERAN SEEKS THE ADDITIONAL EXEMPTION AVAILABLE UNDER THE LAW, PROOF MUST BE PROVIDED TO SHOW A SERVICE-CONNECTED DISABILITY.

Did You Know?

According to the 2000 US Census, there are over **107,000** veterans living in Nassau County.

In 2008, there were **57,327** Veterans' Exemptions issued in Nassau.

INFORMATION TO PROVE ELIGIBILITY

WHAT TYPE OF PROOF WILL BE ACCEPTED?

FORM DD-214, WHICH YOU SHOULD HAVE RECEIVED UPON SEPARATION FROM THE SERVICE, OR OTHER DOCUMENTATION SUCH AS A COPY OF DISCHARGE ORDERS, VA DOCUMENTATION FOR DISABILITY RATING, ETC. YOU SHOULD ALSO HAVE A COPY OF THE DEED TO THE HOUSE OR OTHER PROOF THAT YOU AND/OR YOUR SPOUSE ARE THE OWNERS OF THE PROPERTY.

WHERE CAN I GET A COPY OF MY VETERAN'S SERVICE RECORD OR OTHER INFORMATION TO DOCUMENT MY ELIGIBILITY?

IF YOU ARE A VETERAN, OR NEXT-OF-KIN OF A DECEASED VETERAN, YOU MAY CONTACT THE FEDERAL RECORDS CENTER TO ORDER A COPY OF YOUR MILITARY RECORDS. FOR ALL OTHERS, YOUR REQUEST MAY BE MADE USING STANDARD FORM 180.

CHECK WITH THE FEDERAL RECORDS CENTER AT (314) 801-0800 OR THE VETERANS' SERVICE AGENCY AS TO HOW YOU SHOULD PROCEED. YOU CAN WRITE TO THE FEDERAL RECORDS CENTER, 9700 PAGE BLVD., ST. LOUIS, MO 63132.

ELIGIBILITY

WHAT DOES THE LAW MEAN BY THE "COLD WAR?"

THE EXEMPTION IS AVAILABLE TO VETERANS WHO SERVED ON ACTIVE DUTY (EXCLUSIVE OF TRAINING) IN THE UNITED STATES ARMED FORCES BETWEEN SEPTEMBER 2, 1945 AND DECEMBER 26, 1991, AND WHO ARE NOT CURRENTLY RECEIVING EITHER THE ELIGIBLE FUNDS OR ALTERNATIVE VETERANS EXEMPTION.

WHAT ARE THE OWNERSHIP REQUIREMENTS FOR THE COLD WAR EXEMPTION?

THE LEGAL TITLE TO THE PROPERTY MUST BE IN THE NAME OF THE VETERAN OR THE SPOUSE OF THE VETERAN OR BOTH, OR THE UNREMARIED SURVIVING SPOUSE OF THE VETERAN. IF THE PROPERTY IS OWNED BY MORE THAN ONE QUALIFIED OWNER, THE EXEMPTION TO WHICH EACH IS ENTITLED MAY BE COMBINED. ALSO, IF A VETERAN IS ALSO THE UNREMARIED SURVIVING SPOUSE OF A VETERAN, THAT PERSON MAY ALSO RECEIVE ANY EXEMPTION TO WHICH THE DECEASED SPOUSE WAS ENTITLED.

WHAT ARE THE RESIDENTIAL AND OCCUPANCY REQUIREMENTS OF THE LAW?

THE PROPERTY MUST BE USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES, AND MUST ALSO BE THE PRIMARY RESIDENCE OF A COLD WAR VETERAN OR THE UNREMARIED SPOUSE OF A COLD WAR VETERAN UNLESS THAT PERSON IS ABSENT FROM THE PROPERTY DUE TO MEDICAL REASONS OR INSTITUTIONALIZATION. IF A PORTION OF THE PROPERTY IS USED FOR NON-RESIDENTIAL PURPOSES, THE EXEMPTION WILL APPLY ONLY TO THAT PORTION OF THE PROPERTY THAT IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES.

DOLLAR LIMITS OF EXEMPTION

WHAT ARE THE DOLLAR LIMITS ON THE COLD WAR VETERANS' EXEMPTION?

ONCE IT DECIDES TO PUT THE COLD WAR EXEMPTION INTO EFFECT (AT EITHER 10 OR 15 PERCENT OF ASSESSED VALUE), THE COUNTY, CITY, TOWN AND VILLAGE HAS THE ADDITIONAL OPTION OF USING THE MAXIMUM SET OF EXEMPTIONS ESTABLISHED BY STATE LAW OR PASSING A LOCAL LAW TO USE A REDUCED MAXIMUM SET OF EXEMPTIONS. FOR MORE INFORMATION, PLEASE VISIT THE STATE WEBSITE AT: WWW.ORPS.STATE.NY.US/REF/FORMS/PDF/RP458BINS.PDF.

THE MAXIMUM AMOUNTS MUST BE MULTIPLIED BY THE LATEST FINAL STATE EQUALIZATION RATE, SPECIAL EQUALIZATION RATE, OR CLASS RATIO. IF THE EQUALIZATION RATE OR CLASS RATIO IS 100 OR LESS FOR THE ASSESSING UNIT, IN ORDER TO ARRIVE AT THE APPLICABLE MAXIMUM FOR EACH ASSESSMENT ROLL. THIS ALLOWS THE MUNICIPAL CAPS TO FLUCTUATE FROM YEAR TO YEAR AS EQUALIZATION RATES CHANGE. THIS ENSURES THAT A VETERAN IN ONE MUNICIPALITY WILL RECEIVE THE SAME BENEFIT FROM THE EXEMPTION AS A FELLOW VETERAN IN ANOTHER MUNICIPALITY THAT HAS THE SAME CAP, BUT WHICH ASSESSES AT A DIFFERENT LEVEL OF ASSESSED VALUE.

Important Phone Numbers

Federal Records Center

(314)801-0800

Fax (314) 801-9195

NYS Division of Veterans' Affairs

1-888-VETSNY

(1-888-838-7697)

*Nassau County Veterans' Service
Agency*

(516)572-8452